

INDIVIDUALS WITH DISABILITIES EDUCATION ACT (IDEA)

*****Final Maintenance of Effort Report *****

(MOE for State FY 2009 IDEA, Part B Applications)

Expenditure Comparison using the Trustees' Reports for State FYs 2006 and 2007
Per-Student Calculated on the Child Count taken December 1, 2005 (FY 2006) and 2006(FY 2007)
Local Funds Calculated using State Allowable Cost Payments for State FYs 2006 and 2007
Allowable Reduction for State FY 2007 Calculated using Part B Allocations for State FYs 2007 and 2008

PRIME APPLICANT: 0792 Lame Deer Elem 44 Rosebud

PLEASE NOTE: The applicant is eligible to reduce their level of expenditure for School
Fiscal Year 2008 by this amount: **\$4,113**

For FY 2008, an applicant may treat as state and local funds 50% of the amount of Part B funds it is eligible to receive that exceeds the amount it was eligible to receive under Part B for the previous fiscal year. The 50% is calculated by comparing the total allocations for FY 2007 and FY 2008 excluding supplemental flow-through funds. The above information informs the applicant of the amount it may reduce its level of expenditures for the current fiscal year. This is for informational purposes only and is NOT used in the calculation of MOE shown below. [20 USC 1413(a)(2)(C)(i)]

APPLICANT TOTALS LOCAL FUNDS

<i>Fiscal Years</i>	<i>Child Count</i>	<i>Expenditures - State and Local Funds</i>	<i>State Allowable Cost Funds</i>	<i>Local Fund Expenditures</i>	<i>Allowable Reduction*</i>
2006	103	299,846	218,104	81,742	
2007	109	299,850	173,909	125,941	0
2008					4,113

*Allowable reduction is based on 50 % of increase in IDEA Part B allocation excluding supplemental flow-through.

1. DID THE APPLICANT MAINTAIN EFFORT BY EXPENDITURE COMPARISON?

Subtract the local fund expenditures for FY 2006 from the local fund expenditures for FY 2007 44,199

Is the Expenditure Difference greater than or equal to zero?

(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO, GO TO STEP 2..)

YES

2. IS THE EXPENDITURE DIFFERENCE WITHIN THE RANGE OF THE ALLOWABLE REDUCTION FOR FY 2007?

Is the Expenditure Difference less than or equal to the Allowable Reduction?

(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO IN STEPS 1 and 2, GO TO STEP 3.)

N/A

3. DID THE APPLICANT MAINTAIN EFFORT ON A PER-STUDENT BASIS?

To find the per-student amount, divide the expenditure amount by the child count total for each fiscal year.

Per-student amount for FY 2006----- 794

Per-student amount for FY 2007----- 1,155

Is the per-student amount for FY 2007 greater than or equal to the per-student amount for FY 2006?

YES

(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO FOR ALL 3 STEPS AND THE APPLICANT DID NOT MAINTAIN EFFORT ON STATE AND LOCAL FUND REPORT, EVALUATE EXPENDITURES TO DETERMINE IF THE APPLICANT CAN SUBMIT A REQUEST FOR AN EXCEPTION.)

INDIVIDUALS WITH DISABILITIES EDUCATION ACT (IDEA)
Expenditures For Special Education
by Line Item

State and Local Expenditures using the Trustees Reports for Fiscal Years 2006 and 2007

PRIME APPLICANT: Lame Deer Elem 0792

PRC	Fund	Program	Function	Object	2006 Value	2007 Value
Lame Deer Elem 0792						
01	General Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	56734.41	116351.83
			2XX	Personal Services - Employee Benefits	17667.23	2490.92
		21XX	Support Services - Students			
			1XX	Personal Services - Salaries	6732.97	.00
			2XX	Personal Services - Employee Benefits	633.83	.00
		23XX	Support Services - General Administration			
			1XX	Personal Services - Salaries	4859.42	583.14
			2XX	Personal Services - Employee Benefits	362.02	90.34
		24XX	Support Services - School Administration			
			1XX	Personal Services - Salaries	32200.00	33391.32
			2XX	Personal Services - Employee Benefits	1511.31	2.87
		25XX	Support Services - Business			
			1XX	Personal Services - Salaries	5317.27	638.22
			2XX	Personal Services - Employee Benefits	241.86	48.00
14	Retirement Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
			2XX	Personal Services - Employee Benefits	42124.10	56046.82
		21XX	Support Services - Students			
			2XX	Personal Services - Employee Benefits	1059.92	92.49
		23XX	Support Services - General Administration			
			2XX	Personal Services - Employee Benefits	764.48	62.06
		24XX	Support Services - School Administration			
			2XX	Personal Services - Employee Benefits	1678.02	.00
		25XX	Support Services - Business			
			2XX	Personal Services - Employee Benefits	806.05	96.99
District/Coop Totals					172,692.89	209,895.00

Lame Deer H S 1230

01	General Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	67900.51	52287.98
			2XX	Personal Services - Employee Benefits	25884.13	11721.82
		21XX	Support Services - Students			
			1XX	Personal Services - Salaries	3506.09	.00
			2XX	Personal Services - Employee Benefits	487.39	.00
		23XX	Support Services - General Administration			
			1XX	Personal Services - Salaries	2246.25	.00
			2XX	Personal Services - Employee Benefits	202.00	.00

Linda McCulloch Superintendent
Office of Public Instruction
Division of Special Education
PO Box 202501
Helena, MT 59620

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State and Local Expenditures using the Trustees Reports for Fiscal Years 2006 and 2007

PRIME APPLICANT: Lame Deer Elem 0792

PRC	Fund	Program	Function	Object	2006 Value	2007 Value
Lame Deer H S 1230						
01	General Fund					
	280	Special Education - Local and State				
		24XX	Support Services - School Administration			
			1XX	Personal Services - Salaries	.00	15000.00
		25XX	Support Services - Business			
			1XX	Personal Services - Salaries	1429.36	.00
			2XX	Personal Services - Employee Benefits	145.04	.00
14	Retirement Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
			2XX	Personal Services - Employee Benefits	24064.04	10850.67
		21XX	Support Services - Students			
			2XX	Personal Services - Employee Benefits	539.37	.00
		23XX	Support Services - General Administration			
			2XX	Personal Services - Employee Benefits	401.34	44.49
		25XX	Support Services - Business			
			2XX	Personal Services - Employee Benefits	347.89	50.04
District/Coop Totals					127,153.41	89,955.00
Prime Applicant Totals					299,846.30	299,850.00